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工 程 硕 士 学 位 论 文

会计从业资格人员管理信息系统的  
设计与实现

Design and Implementation of the Qualification  
Management of the Accounting Personnel System

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## 摘 要

会计人员管理信息化是国家信息化战略和人才发展战略的重要组成部分。对贯彻国家信息化发展战略，全面推进我国会计信息化工作，提升会计人员管理水平，培养造就一支高素质会计人才队伍具有重要的意义。

会计从业资格是从事会计工作的人员实行的市场准入制度，从事会计工作必须取得会计从业资格。改革开放以来，会计行业以改革促发展，从业人员队伍逐渐壮大，取得会计从业资格证书的人数已近千万，成为我国会计人才队伍的重要组成部分，会计从业人员队伍的发展壮大，需要与之相适应的信息化管理方法模式和管理系统，实现会计人员管理网络化、信息化、无纸化，实现管理资源的数据共享、信息共享，促进会计管理人性化、公开化、科学化，为政策的决策提供真实、可靠、及时的信息资源。

本文是以省级以下会计从业资格管理模式作为研究对象，研究利用J2EE架构、MVC开发模式和Oracle数据库来实现会计从业资格人员管理系统的开发方法，通过对会计从业人员管理的具体工作需求进行分析论证，对系统体系架构和功能模块进行设计。系统设计为信息查询、会计从业资格业务办理、后台管理三大模块，会计从业资格业务办理模块为设计重点，通过详细研究工作业务办理流程和需求，设计实现模块间工作运行顺序、流程，保证业务办理过程的衔接和合理的逻辑关系；通过研究各级用户的业务需求，设计综合查询、显示功能，满足快速高效地处理日常会计从业人员管理的各项业务。

**关键词：**会计从业资格；MVC模式；数据库

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## **Abstract**

Accounting personnel (AP) information management (IM) technology is the most important part of the national strategies of IM and talent development. It carries the major weight in terms of implementing national IM, completely enhance the tasks of the national accounting information technology, and promote the management skills of AP, and it is critically essential to cultivate and create a group of high caliber of AP.

The qualification of the AP is a market access principle that the accounting personnel must implement and must obtain in order to practice the accounting. Since the start of the national opening reform, the accounting field has changed rapidly, and the number of the AP has increased gradually. More than 10 million people obtained the qualification certification so far. It composes the major part of the team of the national AP. As this, there is a need to produce a kind of method and system of IM technology in order to manage the AP through the network and information database, and achieve the sharing of management database and information database, to promote accounting management reasonably, publicly, and scientifically, and to provide real, reliable, and timely information resource to assist the decision making process.

This dissertation studies the implementation method of accounting personnel information management technology using J2EE framework, MVC development model, and Oracle database, and the management analysis target includes the AP belonging to all the districts of the province and its jurisdictional area. The dissertation is completed through the management analysis of the specific workload of the AP and it also shows the design of the system framework and its function module. The system design mainly focuses on three modules which are the information inquiry, the handling of the AP qualification application, and the backstage management, and the module of handling the AP qualification application is especially important. Through the analysis of the application procedure and demand, the design improves the sequence and logic of application between the

modules, and it can guarantee the connection and reasonable logic relationship of the application procedure. Through studying the demand of all levels of applicants, the design includes comprehensive search and display function, and satisfies the demand of high level of efficiency of daily management routine and tasks of the AP.

**Keywords:** Accounting Personnel Qualification; MVC Module; Database

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